

**MANSON SCHOOL DISTRICT NO. 19**  
**Chelan County, Washington**  
**September 1, 1993 Through August 31, 1995**

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**Schedule Of Findings**

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1. The District Should Improve Internal Control Procedures Over Associated Student Body (ASB) Activities

Our review of the district's ASB fund identified internal control weaknesses at the high school/middle school as follows:

- a. Inventory records are not maintained for vending machines or concessions.
- b. The district does not routinely perform reconciliations of cash receipts to sales.

The existence of these conditions increases the risk that a loss could be incurred and not be detected in a timely manner. These conditions occurred because the district did not prioritize the need to establish control procedures over these ASB activities.

We recommend that the district establish procedures and controls as required in the *Accounting Manual for School Districts in the State of Washington*. We further recommend that the district monitor ASB activities to ensure that controls are in place and review any discrepancies the controls identify.